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Telephone®**

201 E. Fourth St.  
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Cincinnati, Ohio 45201-2301

FEDERAL COMMUNICATIONS COMMISSION  
CHIEF SECRETARY

March 21, 1995

William F. Caton, Acting Secretary  
Federal Communications Commission  
1919 M Street, N.W., Room 222  
Washington, D.C. 20554

DOCKET FILE COPY ORIGINAL

**Re: CC Docket No. 94-97, Phase I**

Dear Mr. Caton:

On behalf of Cincinnati Bell Telephone Company (CBT), I have enclosed the Direct Case of CBT filed in response to the Common Carrier Bureau's Order Designating Issues for Investigation, CC Docket No. 94-97, released February 28, 1995.

Because of the confidential nature of the requested information, CBT is providing two versions of its Direct Case. The enclosed version contains information for release to the public.<sup>1</sup> A second version, labeled "Confidential Version," and forwarded in a sealed envelope addressed to the Chief, Tariff Division, Common Carrier Bureau, contains confidential information which CBT requests that the Commission withhold from public inspection pursuant to 47 C.F.R. Sections 0.457 and 0.459.

The Confidential Version contains detailed cost-study information, including investment and expense items, for the unbundled components of CBT's DS1 and DS3 access services. The information constitutes trade secrets, is financial in nature, is generated by CBT, is confidential, and its disclosure to the public would likely cause substantial harm to CBT's competitive position. Specifically, this information includes disaggregated investment and expense information which, if publicly disclosed, could be used by CBT's competitors to develop competitive strategies and undermine CBT's competitive position. Moreover, this information is of a kind that CBT would not customarily release to the public.

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<sup>1</sup>The data submitted with the enclosed version assumes a typical end-to-end service with 1 channel termination, 2 channel mileage terminations and 6.8 channel miles. These assumptions are identical to those required by the Chief, Tariff Division, Common Carrier Bureau in his March 11, 1994 letter to CBT (reference no. 1600C1).

No. of Copies rec'd 0-17  
List A B C D E

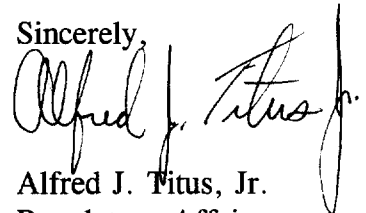
William F. Caton, Acting Secretary  
March 21, 1995  
Page 2

Accordingly, CBT requests that the information contained in the Confidential Version be given proprietary treatment and withheld from public inspection.

Should anyone other than an employee of the Commission request an opportunity to inspect the Confidential Version of the Direct Case, please notify me in advance of any such disclosure so that we may take appropriate measures to maintain the confidentiality of the information.

Please date stamp and return the duplicate of this notice to confirm your receipt of this filing. Questions regarding this matter should be directed to me at the above address or by calling (513) 397-7388.

Sincerely,

A handwritten signature in black ink, appearing to read "Alfred J. Titus, Jr.", with a stylized flourish at the end.

Alfred J. Titus, Jr.  
Regulatory Affairs

Enclosure

**BEFORE THE  
FEDERAL COMMUNICATIONS COMMISSION  
WASHINGTON, D.C. 20554**

**RECEIVED**

**MAR 23 1995**

**FEDERAL COMMUNICATIONS COMMISSION  
CHIEF OF SECRETARY**

In the Matter of	)	
	)	
Local Exchange Carriers' Rates, Terms,	)	CC Docket No. 94-97, Phase I
and Conditions for Expanded Interconnection	)	
Through Virtual Collocation for Special	)	
Access and Switched Transport	)	DOCKET FILE COPY ORIGINAL

**DIRECT CASE OF CINCINNATI BELL TELEPHONE COMPANY**

On July 25, 1994, the Commission released its Memorandum Opinion and Order in CC Docket No. 91-141 adopting virtual collocation as the basic architecture for providing expanded interconnection service.<sup>1</sup> The Virtual Collocation Order required Cincinnati Bell Telephone Company (CBT), and other Tier 1 local exchange carriers (LECs) other than NECA pool members to file tariffs offering expanded interconnection for special access and switched access transport services through virtual collocation arrangements.<sup>2</sup> CBT filed Transmittal No. 662 on September 1, 1994 in compliance with the Virtual Collocation Order. On September 2, 1994, the Common Carrier Bureau (Bureau) suspended CBT's and the other subject LECs' virtual collocation tariffs for one day, permitted the tariffs to take effect subject to an accounting order, and initiated an investigation.

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<sup>1</sup>Expanded Interconnection with Local Telephone Company Facilities, Memorandum Opinion and Order, CC Docket No. 91-141, 9 FCC Rcd 5154 (1994) (Virtual Collocation Order), appeal docketed sub nom., Southwestern Bell Telephone Company v. F.C.C., No. 94-1547 (D.C. Cir., Aug. 10, 1994).


<sup>2</sup>Virtual Collocation Order at para. 36.

On December 9, 1994, the Bureau released an Order partially suspending certain LECs' virtual collocation rates.<sup>3</sup> While almost every other LECs' rates were partially suspended, CBT's rates were not. In addition, CBT was not required to file any tariff revisions.

On February 28, 1995, the Bureau released its Order Designating Issues For Investigation with respect to the LECs' virtual collocation tariffs.<sup>4</sup> In Appendix A attached hereto, CBT addresses the issues raised in the Order to the extent they relate to CBT's Transmittal No. 662 and demonstrates that CBT's virtual collocation tariff is just and reasonable.

Respectfully submitted,

FROST & JACOBS

By: 

William D. Baskett III  
Thomas E. Taylor  
David S. Bence

2500 PNC Center  
201 East Fifth Street  
Cincinnati, Ohio 45201-5715  
(513) 651-6800

Attorneys for Cincinnati Bell  
Telephone Company

Dated: March 21, 1995

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<sup>3</sup>Ameritech Operating Companies et al., CC Docket No. 94-97, Order, DA 94-1421 (released December 9, 1994).

<sup>4</sup>Local Exchange Carriers' Rates, Terms, and Conditions for Expanded Interconnection Through Virtual Collocation for Special Access and Switched Transport, Order Designating Issues For Investigation, CC Docket No. 94-97, Phase I, DA 95-374 (released February 28, 1995) (Order).

**ISSUES DESIGNATED FOR INVESTIGATION**

**Issue A: Are the overhead loadings established in the LECs' virtual collocation tariffs justified?**

The Bureau has requested information from CBT on several issues relating to Issue A. In paragraph 17 of the Order, the Bureau requests information regarding services that are comparable to virtual collocation. CBT responds to such requests as follows:

17(a): CBT believes that no services other than DS1 and DS3 services should be considered comparable to virtual collocation. CBT does not conduct promotional offerings with respect to access services and expresses no opinion whether such promotional offerings should be considered comparable services.

17(b): See attached Exhibit A.

17(c): CBT applied the annual cost factors in the same manner to the investment components for the two virtual collocation services and the two comparable services.

17(d): The central office investment and cost components for each of the comparable DS1 and DS3 services is shown on the attached Exhibit A. The central office investment and cost components for the comparable services were assigned to the virtual collocation TRP "functions" as follows:

Channel Termination: All central office equipment (except the cross-connect equipment) and the associated land and building were assigned to the termination function. The cross-connect and the associated land and building were assigned to the cross-connect function. All fiber, copper cable, poles and conduit were assigned to the entrance function.

Channel Mileage - Fixed: All central office equipment (except the cross-connect equipment) and the associated land and building were assigned to the termination function. The cross-connect and the associated land and building were assigned to the cross-connect function.

Channel Mileage - Per Mile: All costs were assigned to the entrance function.

17(e): CBT does not believe that discounted volume and term services should be considered comparable to virtual collocation service even though the investment components may be similar. CBT offers virtual collocation service on a month-to-month basis and does not offer volume or term discounts for the service. The annual charge factors applied to the investment components are lower for a long-term arrangement. A discounted rate for a long-term DS1 or DS3 service

arrangement, therefore, is simply not comparable to a month-to-month rate for a virtual collocation service arrangement.

17(f): As of December 31, 1994, CBT sold 45.6% of its DS1 channel terminations without interoffice mileage. As of December 31, 1994, CBT sold 93.7% of its DS3 channel terminations without interoffice mileage.

In paragraph 19 of the Order, the Bureau requests information regarding the overhead loadings assigned to virtual collocation service and to comparable services. CBT responds to such requests as follows:

19: CBT did not apply average overhead loadings to its virtual collocation service and below average overhead loadings to its comparable services. As shown on Exhibit A, the overhead loadings applied to virtual collocation and to the DS1 and DS3 services are almost identical.

In paragraph 22 of the Order, the Bureau requests that LECs list the virtual collocation rate elements they treated as nondedicated in their tariff revisions filed pursuant to the Virtual Collocation Tariff Suspension Order.<sup>1</sup> The following rate elements are nondedicated: Conduit Space, Riser Cable Space, Cable Vault Splicing, Splice Testing, Cable Pulling from Manhole to Cable Vault, and Riser Cable & Termination. See attached Exhibit B.

Finally, in paragraph 24 of the Order, the Bureau requires all LECs proposing to recover overhead loadings from nonrecurring charges associated with virtual collocation services to provide certain requested information. CBT does not propose to recover overhead loadings from nonrecurring charges associated with virtual collocation services, and therefore the information requested in paragraph 24 is not applicable to CBT.

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<sup>1</sup>Ameritech Operating Companies et al., CC Docket No. 94-97, Order, DA 94-1421 (released December 9, 1994).

**Public  
Version  
Exhibit A**

## DS1 Service

*Cincinnati Bell Telephone Co.*1 Channel Termination  
2 Channel Mileage Terminations  
6.8 Channel Miles

	Rate Element Name #1 DS1 Summary	Rate Element Name #2	Rate Element Name #3
1	TOTAL INVESTMENT:	\$7,645.15	
2	Account: 2111 - Land (0) 20jc	\$14.59	
3	Account: 2121 - Buildings (40 Yrs) 10jc	\$588.55	
4	Account: 2232.1 - Circuit Equip. (12) 357c	\$4,663.83	
5	Account: 2411 - Pole (32) 1c	\$144.62	
6	Account: 2421 Aer. Cable (25) 22c	\$563.12	
7	Account: 2421 Aer. Fiber (25) 822c	\$15.61	
8	Account: 2422 UG Cable (24) 5c	\$203.26	
9	Account: 2422 UG Fiber (30) 85c	\$457.55	
10	Account: 2423 Bur. Cable (31) 45c	\$509.77	
11	Account: 2426 Intra. Cable (20) 12c	\$16.32	
12	Account: 2426 Intra. Fiber (20) 812c	\$60.34	
13	Account: 2441 - Conduit (55) 4c	\$407.58	
14	DEPRECIATION EXPENSE	\$736.07	
15	COST OF MONEY (\$)	\$688.60	
16			
17	FEDERAL INCOME TAX	\$255.92	
18	STATE AND LOCAL INCOME TAX	\$0.00	
19	OTHER TAX	\$224.23	
20	Property Tax	\$224.23	
21			
22			
23			
24			
25			
26	MAINTENANCE EXPENSE	\$435.98	
27	ADMIN and OTHER EXPENSE	\$1,151.08	
28	Account: 1220.1	\$13.22	
29	Account: 2112	\$38.26	
30	Account: 2115	\$1.66	
31	Account: 2116	\$14.14	
32	Account: 2122	\$29.94	
33	Account: 2123	\$24.51	
34	Account: 2124	\$62.38	
35	Account: 6532	\$19.26	
36	Account: 6534	\$70.70	
37	Account: 6535	\$75.79	
38	Account: 6611	\$39.34	
39	Account: 6612	\$21.88	
40	Account: 6613	\$7.06	
41	Account: 6623	\$270.31	
42	Account: 6711	\$17.47	
43	Account: 6712	\$3.33	
44	Account: 6721	\$83.17	
45	Account: 6722	\$39.92	
46	Account: 6723	\$46.58	
47	Account: 6724	\$128.92	
48	Account: 6725	\$10.81	
49	Account: 6726	\$12.48	
50	Account: 6728	\$89.00	
51	ANNUAL COST PER UNIT	\$3,491.88	
52	MONTHLY COST PER UNIT	\$290.99	
53	MONTHLY RATE PER UNIT	\$360.42	
54	UNIT OF MEASUREMENT		
	Per DS1		
55			
56	RATIO: Rate / Unit Cost	1.24	



## DS1 Service

*Cincinnati Bell Telephone Co.*1 Channel Termination  
2 Channel Mileage Terminations  
6.8 Channel Miles

		Rate Element Name #1 Termination Function	Rate Element Name #2 Cross-Connection Function	Rate Element Name #3 Entrance Function
1	TOTAL INVESTMENT:	\$4,736.10	\$136.54	\$2,772.51
2	Account: 2111 - Land (0) 20jc	\$14.05	\$0.54	\$0.00
3	Account: 2121 - Buildings (40 Yrs) 10jc	\$566.86	\$21.69	\$0.00
4	Account: 2232.1 - Circuit Equip. (12) 357c	\$4,155.19	\$114.31	\$394.33
5	Account: 2411 - Pole (32) 1c	\$0.00	\$0.00	\$144.62
6	Account: 2421 Aer. Cable (25) 22c	\$0.00	\$0.00	\$563.12
7	Account: 2421 Aer. Fiber (25) 822c	\$0.00	\$0.00	\$15.61
8	Account: 2422 UG Cable (24) 5c	\$0.00	\$0.00	\$203.26
9	Account: 2422 UG Fiber (30) 85c	\$0.00	\$0.00	\$457.55
10	Account: 2423 Bur. Cable (31) 45c	\$0.00	\$0.00	\$509.77
11	Account: 2426 Intra. Cable (20) 12c	\$0.00	\$0.00	\$16.32
12	Account: 2426 Intra. Fiber (20) 812c	\$0.00	\$0.00	\$60.34
13	Account: 2441 - Conduit (55) 4c	\$0.00	\$0.00	\$407.58
14	DEPRECIATION EXPENSE	\$511.66	\$14.32	\$210.09
15	COST OF MONEY (\$)	\$411.02	\$11.93	\$265.65
16				
17	FEDERAL INCOME TAX	\$153.00	\$4.44	\$98.47
18	STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19	OTHER TAX	\$134.79	\$3.78	\$85.67
20	Property Tax	\$134.79	\$3.78	\$85.67
21				
22				
23				
24				
25				
26	MAINTENANCE EXPENSE	\$246.75	\$7.37	\$181.86
27	ADMIN and OTHER EXPENSE	\$719.75	\$20.61	\$410.71
28	Account: 1220.1	\$10.08	\$0.24	\$2.90
29	Account: 2112	\$26.51	\$0.64	\$11.11
30	Account: 2115	\$1.14	\$0.03	\$0.49
31	Account: 2116	\$9.69	\$0.31	\$4.14
32	Account: 2122	\$20.75	\$0.50	\$8.70
33	Account: 2123	\$19.89	\$0.89	\$3.73
34	Account: 2124	\$42.77	\$1.34	\$18.27
35	Account: 6532	\$17.17	\$0.40	\$1.70
36	Account: 6534	\$49.16	\$1.07	\$20.48
37	Account: 6535	\$53.85	\$1.22	\$20.72
38	Account: 6611	\$26.61	\$0.82	\$11.91
39	Account: 6612	\$14.66	\$0.43	\$6.78
40	Account: 6613	\$5.22	\$0.52	\$1.32
41	Account: 6623	\$188.60	\$2.85	\$78.85
42	Account: 6711	\$12.02	\$0.34	\$5.10
43	Account: 6712	\$1.92	\$0.31	\$1.09
44	Account: 6721	\$57.55	\$1.44	\$24.18
45	Account: 6722	\$27.53	\$0.76	\$11.64
46	Account: 6723	\$32.43	\$0.67	\$13.47
47	Account: 6724	\$88.07	\$2.99	\$37.86
48	Account: 6725	\$7.43	\$0.22	\$3.16
49	Account: 6726	\$8.65	\$0.21	\$3.62
50	Account: 6728	\$60.23	\$2.44	\$26.33
51	ANNUAL COST PER UNIT	\$2,176.96	\$62.46	\$1,252.45
52	MONTHLY COST PER UNIT	\$181.41	\$5.21	\$104.37
53	MONTHLY RATE PER UNIT	\$224.70	\$6.45	\$129.28
54	UNIT OF MEASUREMENT			
55		Per DS1	Per DS1	Per DS1
56	RATIO: Rate / Unit Cost	1.24	1.24	1.24

## DS3 Service

*Cincinnati Bell Telephone Co.*1 Channel Termination  
2 Channel Mileage Terminations  
6.8 Channel Miles

	Rate Element Name #1 1st Channel Termination 1 Year Contract Summary	Rate Element Name #2 1st Channel Termination 3 Year Contract Summary	Rate Element Name #3 1st Channel Termination 5 Year Contract Summary
1 TOTAL INVESTMENT:	\$70,542.81	\$70,542.81	\$70,542.81
2 Account: 2111 - Land (0) 20jc	\$160.99	\$160.99	\$160.99
3 Account: 2121 - Buildings (40 Yrs) 10jc	\$6,495.50	\$6,495.50	\$6,495.50
4 Account: 2232.1 - Circuit Equip. (12) 357c	\$41,718.87	\$41,718.87	\$41,718.87
5 Account: 2411 - Pole (32) 1c	\$252.86	\$252.86	\$252.86
6 Account: 2421 Aer. Cable (25) 22c	\$0.00	\$0.00	\$0.00
7 Account: 2421 Aer. Fiber (25) 822c	\$1,032.48	\$1,032.48	\$1,032.48
8 Account: 2422 UG Cable (24) 5c	\$0.00	\$0.00	\$0.00
9 Account: 2422 UG Fiber (30) 85c	\$13,123.49	\$13,123.49	\$13,123.49
10 Account: 2423 Bur. Cable (31) 45c	\$0.00	\$0.00	\$0.00
11 Account: 2426 Intra. Cable (20) 12c	\$0.00	\$0.00	\$0.00
12 Account: 2426 Intra. Fiber (20) 812c	\$0.00	\$0.00	\$0.00
13 Account: 2441 - Conduit (55) 4c	\$7,758.62	\$7,758.62	\$7,758.62
14 DEPRECIATION EXPENSE	\$20,497.35	\$9,831.27	\$7,697.42
15 COST OF MONEY (\$)	\$6,059.57	\$5,939.17	\$5,877.39
16		\$0.00	\$0.00
17 FEDERAL INCOME TAX	\$2,270.79	\$2,212.17	\$2,186.83
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19 OTHER TAX	\$2,047.31	\$2,047.31	\$2,047.31
20 Property Tax	\$2,047.31	\$2,047.31	\$2,047.31
21		\$0.00	\$0.00
22		\$0.00	\$0.00
23		\$0.00	\$0.00
24		\$0.00	\$0.00
25		\$0.00	\$0.00
26 MAINTENANCE EXPENSE	\$3,241.61	\$3,304.98	\$3,346.17
27 ADMIN and OTHER EXPENSE	\$10,592.38	\$10,779.31	\$10,910.79
28 Account: 1220.1	\$119.16	\$118.91	\$118.58
29 Account: 2112	\$351.18	\$350.65	\$349.48
30 Account: 2115	\$15.27	\$15.25	\$15.19
31 Account: 2116	\$129.78	\$129.59	\$129.16
32 Account: 2122	\$274.83	\$274.42	\$273.51
33 Account: 2123	\$203.58	\$106.72	\$106.36
34 Account: 2124	\$572.57	\$571.71	\$569.81
35 Account: 6532	\$173.53	\$173.10	\$172.83
36 Account: 6534	\$648.91	\$647.93	\$645.78
37 Account: 6535	\$687.15	\$685.96	\$683.73
38 Account: 6611	\$358.50	\$357.93	\$356.69
39 Account: 6612	\$198.18	\$197.86	\$197.15
40 Account: 6613	\$64.00	\$63.86	\$63.72
41 Account: 6623	\$2,473.31	\$2,469.51	\$2,461.16
42 Account: 6711	\$160.32	\$160.08	\$159.55
43 Account: 6712	\$30.54	\$30.49	\$30.39
44 Account: 6721	\$763.43	\$762.27	\$759.75
45 Account: 6722	\$366.45	\$365.89	\$364.68
46 Account: 6723	\$427.52	\$426.87	\$425.46
47 Account: 6724	\$1,183.31	\$1,181.53	\$1,177.61
48 Account: 6725	\$99.25	\$99.10	\$98.77
49 Account: 6726	\$114.51	\$114.34	\$113.96
50 Account: 6728	\$816.87	\$815.63	\$812.93
51 ANNUAL COST PER UNIT	\$44,709.01	\$34,114.21	\$32,065.91
52 MONTHLY COST PER UNIT	\$3,725.75	\$2,842.85	\$2,672.16
53 MONTHLY RATE PER UNIT	\$4,620.80	\$3,542.49	\$3,312.22
54 UNIT OF MEASUREMENT	Per DS3	Per DS3	Per DS3
55			
56 RATIO: Rate / Unit Cost	1.2402	1.2461	1.2395

## DS3 Service

Cincinnati Bell Telephone Co.1 Channel Termination  
2 Channel Mileage Terminations  
6.8 Channel Miles

	1st Channel Termination 1 Year Contract Summary	Rate Element Name #1 Termination Function	Rate Element Name #2 Cross-Connection Function	Rate Element Name #3 Entrance Function
1	TOTAL INVESTMENT:	\$44,949.72	\$3,425.64	\$22,167.45
2	Account: 2111 - Land (0) 20jc	\$147.51	\$13.48	\$0.00
3	Account: 2121 - Buildings (40 Yrs) 10jc	\$5,951.62	\$543.88	\$0.00
4	Account: 2232.1 - Circuit Equip. (12) 357c	\$38,850.59	\$2,868.28	\$0.00
5	Account: 2411 - Pole (32) 1c	\$0.00	\$0.00	\$252.86
6	Account: 2421 Aer. Cable (25) 22c	\$0.00	\$0.00	\$0.00
7	Account: 2421 Aer. Fiber (25) 822c	\$0.00	\$0.00	\$1,032.48
8	Account: 2422 UG Cable (24) 5c	\$0.00	\$0.00	\$0.00
9	Account: 2422 UG Fiber (30) 85c	\$0.00	\$0.00	\$13,123.49
10	Account: 2423 Bur. Cable (31) 45c	\$0.00	\$0.00	\$0.00
11	Account: 2426 Intra. Cable (20) 12c	\$0.00	\$0.00	\$0.00
12	Account: 2426 Intra. Fiber (20) 812c	\$0.00	\$0.00	\$0.00
13	Account: 2441 - Conduit (55) 4c	\$0.00	\$0.00	\$7,758.62
14	DEPRECIATION EXPENSE	\$17,667.59	\$1,639.22	\$1,190.54
15	COST OF MONEY (%)	\$3,604.45	\$268.99	\$2,186.13
16				
17	FEDERAL INCOME TAX	\$1,358.97	\$101.85	\$809.97
18	STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19	OTHER TAX	\$1,267.57	\$94.76	\$684.97
20	Property Tax	\$1,267.57	\$94.76	\$684.97
21				
22				
23				
24				
25				
26	MAINTENANCE EXPENSE	\$2,369.54	\$184.96	\$687.11
27	ADMIN and OTHER EXPENSE	\$6,816.56	\$517.21	\$3,258.61
28	Account: 1220.1	\$87.39	\$6.03	\$25.73
29	Account: 2112	\$230.38	\$15.95	\$104.85
30	Account: 2115	\$9.65	\$0.86	\$4.75
31	Account: 2116	\$81.14	\$7.76	\$40.88
32	Account: 2122	\$180.26	\$12.50	\$82.08
33	Account: 2123	\$129.16	\$22.41	\$52.01
34	Account: 2124	\$359.28	\$33.62	\$179.67
35	Account: 6532	\$152.28	\$9.91	\$11.34
36	Account: 6534	\$431.59	\$26.72	\$190.60
37	Account: 6535	\$467.16	\$30.60	\$189.39
38	Account: 6611	\$221.89	\$20.69	\$115.92
39	Account: 6612	\$129.30	\$10.78	\$58.10
40	Account: 6613	\$30.63	\$12.93	\$20.45
41	Account: 6623	\$1,698.63	\$71.55	\$703.14
42	Account: 6711	\$102.30	\$8.62	\$49.40
43	Account: 6712	\$6.37	\$7.76	\$16.41
44	Account: 6721	\$497.53	\$36.20	\$229.69
45	Account: 6722	\$235.41	\$18.96	\$112.07
46	Account: 6723	\$286.05	\$16.81	\$124.66
47	Account: 6724	\$730.69	\$75.00	\$377.63
48	Account: 6725	\$62.76	\$5.60	\$30.89
49	Account: 6726	\$75.18	\$5.17	\$34.16
50	Account: 6728	\$484.18	\$61.20	\$271.48
51	ANNUAL COST PER UNIT	\$33,084.69	\$2,806.98	\$8,817.34
52	MONTHLY COST PER UNIT	\$2,757.06	\$233.92	\$734.78
53	MONTHLY RATE PER UNIT	\$3,420.24	\$290.31	\$910.25
54	UNIT OF MEASUREMENT	Per DS3	Per DS3	Per DS3
55				
56	RATIO: Rate / Unit Cost	1.24	1.24	1.24

## DS3 Service

Cincinnati Bell Telephone Co.1 Channel Termination  
2 Channel Mileage Terminations  
6.8 Channel Miles

	1st Channel Termination 3 Year Contract Summary	Rate Element Name #1 Termination Function	Rate Element Name #2 Cross-Connection Function	Rate Element Name #3 Entrance Function
1	TOTAL INVESTMENT:	\$44,949.72	\$3,425.64	\$22,167.45
2	Account: 2111 - Land (0) 20jc	\$147.51	\$13.48	\$0.00
3	Account: 2121 - Buildings (40 Yrs) 10jc	\$5,951.62	\$543.88	\$0.00
4	Account: 2232.1 - Circuit Equip. (12) 357c	\$38,850.59	\$2,868.28	\$0.00
5	Account: 2411 - Pole (32) 1c	\$0.00	\$0.00	\$252.86
6	Account: 2421 Aer. Cable (25) 22c	\$0.00	\$0.00	\$0.00
7	Account: 2421 Aer. Fiber (25) 822c	\$0.00	\$0.00	\$1,032.48
8	Account: 2422 UG Cable (24) 5c	\$0.00	\$0.00	\$0.00
9	Account: 2422 UG Fiber (30) 85c	\$0.00	\$0.00	\$13,123.49
10	Account: 2423 Bur. Cable (31) 45c	\$0.00	\$0.00	\$0.00
11	Account: 2426 Intra. Cable (20) 12c	\$0.00	\$0.00	\$0.00
12	Account: 2426 Intra. Fiber (20) 812c	\$0.00	\$0.00	\$0.00
13	Account: 2441 - Conduit (55) 4c	\$0.00	\$0.00	\$7,758.62
14	DEPRECIATION EXPENSE	\$7,967.12	\$673.61	\$1,190.54
15	COST OF MONEY (\$)	\$3,594.31	\$158.73	\$2,186.13
16				
17	FEDERAL INCOME TAX	\$1,343.08	\$59.13	\$809.97
18	STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19	OTHER TAX	\$1,311.01	\$51.33	\$684.97
20	Property Tax	\$1,311.01	\$51.33	\$684.97
21				
22				
23				
24				
25				
26	MAINTENANCE EXPENSE	\$2,427.17	\$190.70	\$687.11
27	ADMIN and OTHER EXPENSE	\$6,986.56	\$534.13	\$3,258.61
28	Account: 1220.1	\$86.95	\$6.23	\$25.73
29	Account: 2112	\$229.33	\$16.47	\$104.85
30	Account: 2115	\$9.60	\$0.89	\$4.75
31	Account: 2116	\$80.69	\$8.01	\$40.88
32	Account: 2122	\$179.43	\$12.91	\$82.08
33	Account: 2123	\$31.57	\$23.15	\$52.01
34	Account: 2124	\$357.32	\$34.72	\$179.67
35	Account: 6532	\$151.51	\$10.24	\$11.34
36	Account: 6534	\$429.73	\$27.60	\$190.60
37	Account: 6535	\$464.96	\$31.60	\$189.39
38	Account: 6611	\$220.64	\$21.37	\$115.92
39	Account: 6612	\$128.63	\$11.13	\$58.10
40	Account: 6613	\$30.07	\$13.35	\$20.45
41	Account: 6623	\$1,692.48	\$73.89	\$703.14
42	Account: 6711	\$101.78	\$8.90	\$49.40
43	Account: 6712	\$6.07	\$8.01	\$16.41
44	Account: 6721	\$495.19	\$37.39	\$229.69
45	Account: 6722	\$234.24	\$19.58	\$112.07
46	Account: 6723	\$284.85	\$17.36	\$124.66
47	Account: 6724	\$726.45	\$77.45	\$377.63
48	Account: 6725	\$62.42	\$5.79	\$30.89
49	Account: 6726	\$74.84	\$5.34	\$34.16
50	Account: 6728	\$480.95	\$63.21	\$271.48
51	ANNUAL COST PER UNIT	\$23,629.25	\$1,667.63	\$8,817.34
52	MONTHLY COST PER UNIT	\$1,969.10	\$138.97	\$734.78
53	MONTHLY RATE PER UNIT	\$2,456.25	\$173.64	\$910.25
54	UNIT OF MEASUREMENT			
55		Per DS3	Per DS3	Per DS3
56	RATIO: Rate / Unit Cost	1.25	1.25	1.24

## DS3 Service

Cincinnati Bell Telephone Co.1 Channel Termination  
2 Channel Mileage Terminations  
6.8 Channel Miles

	1st Channel Termination 5 Year Contract Summary	Rate Element Name #1 Termination Function	Rate Element Name #2 Cross-Connection Function	Rate Element Name #3 Entrance Function
1	TOTAL INVESTMENT:	\$44,949.72	\$3,425.64	\$22,167.45
2	Account: 2111 - Land (0) 20jc	\$147.51	\$13.48	\$0.00
3	Account: 2121 - Buildings (40 Yrs) 10jc	\$5,951.62	\$543.88	\$0.00
4	Account: 2232.1 - Circuit Equip. (12) 357c	\$38,850.59	\$2,868.28	\$0.00
5	Account: 2411 - Pole (32) 1c	\$0.00	\$0.00	\$252.86
6	Account: 2421 Aer. Cable (25) 22c	\$0.00	\$0.00	\$0.00
7	Account: 2421 Aer. Fiber (25) 822c	\$0.00	\$0.00	\$1,032.48
8	Account: 2422 UG Cable (24) 5c	\$0.00	\$0.00	\$0.00
9	Account: 2422 UG Fiber (30) 85c	\$0.00	\$0.00	\$13,123.49
10	Account: 2423 Bur. Cable (31) 45c	\$0.00	\$0.00	\$0.00
11	Account: 2426 Intra. Cable (20) 12c	\$0.00	\$0.00	\$0.00
12	Account: 2426 Intra. Fiber (20) 812c	\$0.00	\$0.00	\$0.00
13	Account: 2441 - Conduit (55) 4c	\$0.00	\$0.00	\$7,758.62
14	DEPRECIATION EXPENSE	\$6,026.45	\$480.43	\$1,190.54
15	COST OF MONEY (%)	\$3,438.76	\$252.50	\$2,186.13
16				
17	FEDERAL INCOME TAX	\$1,282.61	\$94.25	\$809.97
18	STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19	OTHER TAX	\$1,267.57	\$94.76	\$684.97
20	Property Tax	\$1,267.57	\$94.76	\$684.97
21				
22				
23				
24				
25				
26	MAINTENANCE EXPENSE	\$2,464.63	\$194.42	\$687.11
27	ADMIN and OTHER EXPENSE	\$7,106.15	\$546.03	\$3,258.61
28	Account: 1220.1	\$86.48	\$6.37	\$25.73
29	Account: 2112	\$227.80	\$16.84	\$104.85
30	Account: 2115	\$9.53	\$0.91	\$4.75
31	Account: 2116	\$80.08	\$8.19	\$40.88
32	Account: 2122	\$178.23	\$13.20	\$82.08
33	Account: 2123	\$30.70	\$23.66	\$52.01
34	Account: 2124	\$354.65	\$35.49	\$179.67
35	Account: 6532	\$151.02	\$10.47	\$11.34
36	Account: 6534	\$426.97	\$28.21	\$190.60
37	Account: 6535	\$462.02	\$32.31	\$189.39
38	Account: 6611	\$218.93	\$21.84	\$115.92
39	Account: 6612	\$127.67	\$11.38	\$58.10
40	Account: 6613	\$29.63	\$13.65	\$20.45
41	Account: 6623	\$1,682.49	\$75.53	\$703.14
42	Account: 6711	\$101.05	\$9.10	\$49.40
43	Account: 6712	\$5.79	\$8.19	\$16.41
44	Account: 6721	\$491.83	\$38.22	\$229.69
45	Account: 6722	\$232.59	\$20.02	\$112.07
46	Account: 6723	\$283.05	\$17.75	\$124.66
47	Account: 6724	\$720.80	\$79.17	\$377.63
48	Account: 6725	\$61.97	\$5.92	\$30.89
49	Account: 6726	\$74.34	\$5.46	\$34.16
50	Account: 6728	\$476.83	\$64.61	\$271.48
51	ANNUAL COST PER UNIT	\$21,586.17	\$1,662.40	\$8,817.34
52	MONTHLY COST PER UNIT	\$1,798.85	\$138.53	\$734.78
53	MONTHLY RATE PER UNIT	\$2,230.09	\$171.84	\$910.25
54	UNIT OF MEASUREMENT			
		Per DS3	Per DS3	Per DS3
55				
56	RATIO: Rate / Unit Cost	1.24	1.24	1.24

## DS3 Service

*Cincinnati Bell Telephone Co.*1 Channel Termination  
2 Channel Mileage Terminations  
6.8 Channel Miles

		Rate Element Name #4 2nd Channel Termination 1 Year Contract	Rate Element Name #5 2nd Channel Termination 3 Year Contract	Rate Element Name #6 2nd Channel Termination 5 Year Contract
1	TOTAL INVESTMENT:	\$62,476.57	\$62,476.57	\$62,476.57
2	Account: 2111 - Land (0) 20jc	\$151.89	\$151.89	\$151.89
3	Account: 2121 - Buildings (40 Yrs) 10jc	\$6,128.16	\$6,128.16	\$6,128.16
4	Account: 2232.1 - Circuit Equip. (12) 357c	\$38,055.68	\$38,055.68	\$38,055.68
5	Account: 2411 - Pole (32) 1c	\$0.00	\$0.00	\$0.00
6	Account: 2421 Aer. Cable (25) 22c	\$0.00	\$0.00	\$0.00
7	Account: 2421 Aer. Fiber (25) 822c	\$0.00	\$0.00	\$0.00
8	Account: 2422 UG Cable (24) 5c	\$0.00	\$0.00	\$0.00
9	Account: 2422 UG Fiber (30) 85c	\$11,309.76	\$11,309.76	\$11,309.76
10	Account: 2423 Bur. Cable (31) 45c	\$0.00	\$0.00	\$0.00
11	Account: 2426 Intra. Cable (20) 12c	\$0.00	\$0.00	\$0.00
12	Account: 2426 Intra. Fiber (20) 812c	\$0.00	\$0.00	\$0.00
13	Account: 2441 - Conduit (55) 4c	\$6,831.08	\$6,831.08	\$6,831.08
14	DEPRECIATION EXPENSE	\$16,537.48	\$8,337.82	\$6,697.41
15	COST OF MONEY (\$)	\$5,393.16	\$5,300.60	\$5,253.11
16			\$0.00	\$0.00
17	FEDERAL INCOME TAX	\$2,019.07	\$1,974.01	\$1,954.53
18	STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19	OTHER TAX	\$1,805.55	\$1,805.55	\$1,805.55
20	Property Tax	\$1,805.55	\$1,805.55	\$1,805.55
21			\$0.00	\$0.00
22			\$0.00	\$0.00
23			\$0.00	\$0.00
24			\$0.00	\$0.00
25			\$0.00	\$0.00
26	MAINTENANCE EXPENSE	\$2,912.89	\$2,961.60	\$2,993.27
27	ADMIN and OTHER EXPENSE	\$9,383.62	\$9,527.33	\$9,628.41
28	Account: 1220.1	\$106.31	\$106.12	\$106.00
29	Account: 2112	\$310.42	\$310.01	\$309.76
30	Account: 2115	\$13.50	\$13.48	\$13.47
31	Account: 2116	\$114.72	\$114.57	\$114.48
32	Account: 2122	\$242.94	\$242.62	\$242.42
33	Account: 2123	\$154.85	\$94.35	\$94.28
34	Account: 2124	\$506.12	\$505.46	\$505.05
35	Account: 6532	\$158.30	\$157.96	\$157.75
36	Account: 6534	\$573.60	\$572.85	\$572.39
37	Account: 6535	\$607.91	\$606.98	\$606.42
38	Account: 6611	\$315.97	\$315.53	\$315.26
39	Account: 6612	\$174.25	\$174.00	\$173.85
40	Account: 6613	\$57.74	\$57.63	\$57.56
41	Account: 6623	\$2,183.54	\$2,180.61	\$2,178.81
42	Account: 6711	\$141.71	\$141.53	\$141.41
43	Account: 6712	\$26.99	\$26.96	\$26.94
44	Account: 6721	\$674.83	\$673.94	\$673.40
45	Account: 6722	\$323.92	\$323.49	\$323.23
46	Account: 6723	\$377.90	\$377.41	\$377.10
47	Account: 6724	\$1,045.98	\$1,044.61	\$1,043.76
48	Account: 6725	\$87.73	\$87.61	\$87.54
49	Account: 6726	\$101.22	\$101.09	\$101.01
50	Account: 6728	\$722.07	\$721.12	\$720.53
51	ANNUAL COST PER UNIT	\$38,051.78	\$29,906.92	\$28,332.27
52	MONTHLY COST PER UNIT	\$3,170.98	\$2,492.24	\$2,361.02
53	MONTHLY RATE PER UNIT	\$3,977.04	\$3,088.14	\$2,902.44
54	UNIT OF MEASUREMENT			
55		Per DS3	Per DS3	Per DS3
56	RATIO: Rate / Unit Cost	1.2542	1.2391	1.2293

## DS3 Service

*Cincinnati Bell Telephone Co.*1 Channel Termination  
2 Channel Mileage Terminations  
6.8 Channel Miles

	2nd Channel Termination 1 Year Contract Summary	Rate Element Name #1 Termination Function	Rate Element Name #2 Cross-Connection Function	Rate Element Name #3 Entrance Function
1	TOTAL INVESTMENT:	\$40,910.09	\$3,425.64	\$18,140.84
2	Account: 2111 - Land (0) 20jc	\$138.41	\$13.48	\$0.00
3	Account: 2121 - Buildings (40 Yrs) 10jc	\$5,584.28	\$543.88	\$0.00
4	Account: 2232.1 - Circuit Equip. (12) 357c	\$35,187.40	\$2,868.28	\$0.00
5	Account: 2411 - Pole (32) 1c	\$0.00	\$0.00	\$0.00
6	Account: 2421 Aer. Cable (25) 22c	\$0.00	\$0.00	\$0.00
7	Account: 2421 Aer. Fiber (25) 822c	\$0.00	\$0.00	\$0.00
8	Account: 2422 UG Cable (24) 5c	\$0.00	\$0.00	\$0.00
9	Account: 2422 UG Fiber (30) 85c	\$0.00	\$0.00	\$11,309.76
10	Account: 2423 Bur. Cable (31) 45c	\$0.00	\$0.00	\$0.00
11	Account: 2426 Intra. Cable (20) 12c	\$0.00	\$0.00	\$0.00
12	Account: 2426 Intra. Fiber (20) 812c	\$0.00	\$0.00	\$0.00
13	Account: 2441 - Conduit (55) 4c	\$0.00	\$0.00	\$6,831.08
14	DEPRECIATION EXPENSE	\$13,952.86	\$1,639.22	\$945.41
15	COST OF MONEY (\$)	\$3,333.36	\$268.99	\$1,790.80
16				
17	FEDERAL INCOME TAX	\$1,253.70	\$101.85	\$663.53
18	STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19	OTHER TAX	\$1,150.24	\$94.76	\$560.55
20	Property Tax	\$1,150.24	\$94.76	\$560.55
21				
22				
23				
24				
25				
26	MAINTENANCE EXPENSE	\$2,164.71	\$184.96	\$563.22
27	ADMIN and OTHER EXPENSE	\$6,199.71	\$517.21	\$2,666.70
28	Account: 1220.1	\$81.45	\$6.03	\$18.83
29	Account: 2112	\$207.87	\$15.95	\$86.60
30	Account: 2115	\$8.87	\$0.86	\$3.77
31	Account: 2116	\$74.96	\$7.76	\$32.00
32	Account: 2122	\$162.67	\$12.50	\$67.77
33	Account: 2123	\$106.08	\$22.41	\$26.36
34	Account: 2124	\$331.31	\$33.62	\$141.19
35	Account: 6532	\$148.38	\$9.91	\$0.00
36	Account: 6534	\$386.86	\$26.72	\$160.02
37	Account: 6535	\$422.93	\$30.60	\$154.37
38	Account: 6611	\$203.03	\$20.69	\$92.25
39	Account: 6612	\$110.76	\$10.78	\$52.71
40	Account: 6613	\$39.16	\$12.93	\$5.65
41	Account: 6623	\$1,490.73	\$71.55	\$621.26
42	Account: 6711	\$93.56	\$8.62	\$39.53
43	Account: 6712	\$11.70	\$7.76	\$7.53
44	Account: 6721	\$450.36	\$36.20	\$188.26
45	Account: 6722	\$214.59	\$18.96	\$90.36
46	Account: 6723	\$255.67	\$16.81	\$105.43
47	Account: 6724	\$679.19	\$75.00	\$291.80
48	Account: 6725	\$57.65	\$5.60	\$24.47
49	Account: 6726	\$67.81	\$5.17	\$28.24
50	Account: 6728	\$459.43	\$61.20	\$201.44
51	ANNUAL COST PER UNIT	\$28,054.58	\$2,806.98	\$7,190.21
52	MONTHLY COST PER UNIT	\$2,337.88	\$233.92	\$599.18
53	MONTHLY RATE PER UNIT	\$2,939.43	\$295.80	\$741.81
54	UNIT OF MEASUREMENT			
55		Per DS3	Per DS3	Per DS3
56	RATIO: Rate / Unit Cost	1.26	1.26	1.24

## DS3 Service

*Cincinnati Bell Telephone Co.*1 Channel Termination  
2 Channel Mileage Terminations  
6.8 Channel Miles

	2nd Channel Termination 3 Year Contract Summary	Rate Element Name #1 Termination Function	Rate Element Name #2 Cross-Connection Function	Rate Element Name #3 Entrance Function
1	TOTAL INVESTMENT:	\$40,910.09	\$3,425.64	\$18,140.84
2	Account: 2111 - Land (0) 20jc	\$138.41	\$13.48	\$0.00
3	Account: 2121 - Buildings (40 Yrs) 10jc	\$5,584.28	\$543.88	\$0.00
4	Account: 2232.1 - Circuit Equip. (12) 357c	\$35,187.40	\$2,868.28	\$0.00
5	Account: 2411 - Pole (32) 1c	\$0.00	\$0.00	\$0.00
6	Account: 2421 Aer. Cable (25) 22c	\$0.00	\$0.00	\$0.00
7	Account: 2421 Aer. Fiber (25) 822c	\$0.00	\$0.00	\$0.00
8	Account: 2422 UG Cable (24) 5c	\$0.00	\$0.00	\$0.00
9	Account: 2422 UG Fiber (30) 85c	\$0.00	\$0.00	\$11,309.76
10	Account: 2423 Bur. Cable (31) 45c	\$0.00	\$0.00	\$0.00
11	Account: 2426 Intra. Cable (20) 12c	\$0.00	\$0.00	\$0.00
12	Account: 2426 Intra. Fiber (20) 812c	\$0.00	\$0.00	\$0.00
13	Account: 2441 - Conduit (55) 4c	\$0.00	\$0.00	\$6,831.08
14	DEPRECIATION EXPENSE	\$6,718.81	\$673.61	\$945.41
15	COST OF MONEY (\$)	\$3,351.07	\$158.73	\$1,790.80
16				
17	FEDERAL INCOME TAX	\$1,251.36	\$59.13	\$663.53
18	STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19	OTHER TAX	\$1,193.67	\$51.33	\$560.55
20	Property Tax	\$1,193.67	\$51.33	\$560.55
21				
22				
23				
24				
25				
26	MAINTENANCE EXPENSE	\$2,207.69	\$190.70	\$563.22
27	ADMIN and OTHER EXPENSE	\$6,326.49	\$534.13	\$2,666.70
28	Account: 1220.1	\$81.06	\$6.23	\$18.83
29	Account: 2112	\$206.94	\$16.47	\$86.60
30	Account: 2115	\$8.82	\$0.89	\$3.77
31	Account: 2116	\$74.55	\$8.01	\$32.00
32	Account: 2122	\$161.94	\$12.91	\$67.77
33	Account: 2123	\$44.85	\$23.15	\$26.36
34	Account: 2124	\$329.54	\$34.72	\$141.19
35	Account: 6532	\$147.72	\$10.24	\$0.00
36	Account: 6534	\$385.23	\$27.60	\$160.02
37	Account: 6535	\$421.01	\$31.60	\$154.37
38	Account: 6611	\$201.92	\$21.37	\$92.25
39	Account: 6612	\$110.16	\$11.13	\$52.71
40	Account: 6613	\$38.63	\$13.35	\$5.65
41	Account: 6623	\$1,485.47	\$73.89	\$621.26
42	Account: 6711	\$93.09	\$8.90	\$39.53
43	Account: 6712	\$11.42	\$8.01	\$7.53
44	Account: 6721	\$448.29	\$37.39	\$188.26
45	Account: 6722	\$213.54	\$19.58	\$90.36
46	Account: 6723	\$254.62	\$17.36	\$105.43
47	Account: 6724	\$675.36	\$77.45	\$291.80
48	Account: 6725	\$57.35	\$5.79	\$24.47
49	Account: 6726	\$67.51	\$5.34	\$28.24
50	Account: 6728	\$456.47	\$63.21	\$201.44
51	ANNUAL COST PER UNIT	\$21,049.08	\$1,667.63	\$7,190.21
52	MONTHLY COST PER UNIT	\$1,754.09	\$138.97	\$599.18
53	MONTHLY RATE PER UNIT	\$2,174.01	\$172.32	\$741.81
54	UNIT OF MEASUREMENT			
55		Per DS3	Per DS3	Per DS3
56	RATIO: Rate / Unit Cost	1.24	1.24	1.24



## DS3 Service

*Cincinnati Bell Telephone Co.*1 Channel Termination  
2 Channel Mileage Terminations  
6.8 Channel Miles

	2nd Channel Termination 5 Year Contract Summary	Rate Element Name #1 Termination Function	Rate Element Name #2 Cross-Connection Function	Rate Element Name #3 Entrance Function
1	TOTAL INVESTMENT:	\$40,910.09	\$3,425.64	\$18,140.84
2	Account: 2111 - Land (0) 20jc	\$138.41	\$13.48	\$0.00
3	Account: 2121 - Buildings (40 Yrs) 10jc	\$5,584.28	\$543.88	\$0.00
4	Account: 2232.1 - Circuit Equip. (12) 357c	\$35,187.40	\$2,868.28	\$0.00
5	Account: 2411 - Pole (32) 1c	\$0.00	\$0.00	\$0.00
6	Account: 2421 Aer. Cable (25) 22c	\$0.00	\$0.00	\$0.00
7	Account: 2421 Aer. Fiber (25) 822c	\$0.00	\$0.00	\$0.00
8	Account: 2422 UG Cable (24) 5c	\$0.00	\$0.00	\$0.00
9	Account: 2422 UG Fiber (30) 85c	\$0.00	\$0.00	\$11,309.76
10	Account: 2423 Bur. Cable (31) 45c	\$0.00	\$0.00	\$0.00
11	Account: 2426 Intra. Cable (20) 12c	\$0.00	\$0.00	\$0.00
12	Account: 2426 Intra. Fiber (20) 812c	\$0.00	\$0.00	\$0.00
13	Account: 2441 - Conduit (55) 4c	\$0.00	\$0.00	\$6,831.08
14	DEPRECIATION EXPENSE	\$5,271.57	\$480.43	\$945.41
15	COST OF MONEY (\$)	\$3,209.80	\$252.50	\$1,790.80
16				
17	FEDERAL INCOME TAX	\$1,196.75	\$94.25	\$663.53
18	STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19	OTHER TAX	\$1,150.24	\$94.76	\$560.55
20	Property Tax	\$1,150.24	\$94.76	\$560.55
21				
22				
23				
24				
25				
26	MAINTENANCE EXPENSE	\$2,235.62	\$194.42	\$563.22
27	ADMIN and OTHER EXPENSE	\$6,415.67	\$546.03	\$2,666.70
28	Account: 1220.1	\$80.81	\$6.37	\$18.83
29	Account: 2112	\$206.33	\$16.84	\$86.60
30	Account: 2115	\$8.79	\$0.91	\$3.77
31	Account: 2116	\$74.28	\$8.19	\$32.00
32	Account: 2122	\$161.45	\$13.20	\$67.77
33	Account: 2123	\$44.26	\$23.66	\$26.36
34	Account: 2124	\$328.36	\$35.49	\$141.19
35	Account: 6532	\$147.29	\$10.47	\$0.00
36	Account: 6534	\$384.15	\$28.21	\$160.02
37	Account: 6535	\$419.74	\$32.31	\$154.37
38	Account: 6611	\$201.18	\$21.84	\$92.25
39	Account: 6612	\$109.76	\$11.38	\$52.71
40	Account: 6613	\$38.27	\$13.65	\$5.65
41	Account: 6623	\$1,482.02	\$75.53	\$621.26
42	Account: 6711	\$92.78	\$9.10	\$39.53
43	Account: 6712	\$11.21	\$8.19	\$7.53
44	Account: 6721	\$446.91	\$38.22	\$188.26
45	Account: 6722	\$212.84	\$20.02	\$90.36
46	Account: 6723	\$253.93	\$17.75	\$105.43
47	Account: 6724	\$672.79	\$79.17	\$291.80
48	Account: 6725	\$57.15	\$5.92	\$24.47
49	Account: 6726	\$67.31	\$5.46	\$28.24
50	Account: 6728	\$454.48	\$64.61	\$201.44
51	ANNUAL COST PER UNIT	\$19,479.66	\$1,662.40	\$7,190.21
52	MONTHLY COST PER UNIT	\$1,623.30	\$138.53	\$599.18
53	MONTHLY RATE PER UNIT	\$1,991.70	\$168.93	\$741.81
54	UNIT OF MEASUREMENT			
55		Per DS3	Per DS3	Per DS3
56	RATIO: Rate / Unit Cost	1.23	1.22	1.24

## DS3 Service

*Cincinnati Bell Telephone Co.*

1 Channel Termination  
 2 Channel Mileage Terminations  
 6.8 Channel Miles

	Rate Element Name #7 3rd Channel Termination 1 Year Contract Summary	Rate Element Name #8 3rd Channel Termination 3 Year Contract Summary	Rate Element Name #9 3rd Channel Termination 5 Year Contract Summary
1 TOTAL INVESTMENT:	\$62,057.45	\$62,057.45	\$62,057.45
2 Account: 2111 - Land (0) 20jc	\$150.94	\$150.94	\$150.94
3 Account: 2121 - Buildings (40 Yrs) 10jc	\$6,090.04	\$6,090.04	\$6,090.04
4 Account: 2232.1 - Circuit Equip. (12) 357c	\$37,675.63	\$37,675.63	\$37,675.63
5 Account: 2411 - Pole (32) 1c	\$0.00	\$0.00	\$0.00
6 Account: 2421 Aer. Cable (25) 22c	\$0.00	\$0.00	\$0.00
7 Account: 2421 Aer. Fiber (25) 822c	\$0.00	\$0.00	\$0.00
8 Account: 2422 UG Cable (24) 5c	\$0.00	\$0.00	\$0.00
9 Account: 2422 UG Fiber (30) 85c	\$11,309.76	\$11,309.76	\$11,309.76
10 Account: 2423 Bur. Cable (31) 45c	\$0.00	\$0.00	\$0.00
11 Account: 2426 Intra. Cable (20) 12c	\$0.00	\$0.00	\$0.00
12 Account: 2426 Intra. Fiber (20) 812c	\$0.00	\$0.00	\$0.00
13 Account: 2441 - Conduit (55) 4c	\$6,831.08	\$6,831.08	\$6,831.08
14 DEPRECIATION EXPENSE	\$16,152.08	\$8,208.31	\$6,619.09
15 COST OF MONEY (\$)	\$5,365.03	\$5,275.36	\$5,229.35
16	\$0.00	\$0.00	\$0.00
17 FEDERAL INCOME TAX	\$2,008.15	\$1,964.50	\$1,945.62
18 STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19 OTHER TAX	\$1,793.38	\$1,793.38	\$1,793.38
20 Property Tax	\$1,793.38	\$1,793.38	\$1,793.38
21	\$0.00	\$0.00	\$0.00
22	\$0.00	\$0.00	\$0.00
23	\$0.00	\$0.00	\$0.00
24	\$0.00	\$0.00	\$0.00
25	\$0.00	\$0.00	\$0.00
26 MAINTENANCE EXPENSE	\$2,891.64	\$2,938.83	\$2,969.51
27 ADMIN and OTHER EXPENSE	\$9,319.63	\$9,458.84	\$9,556.77
28 Account: 1220.1	\$105.43	\$105.25	\$105.14
29 Account: 2112	\$308.31	\$307.91	\$307.67
30 Account: 2115	\$13.40	\$13.39	\$13.38
31 Account: 2116	\$113.94	\$113.79	\$113.70
32 Account: 2122	\$241.28	\$240.97	\$240.78
33 Account: 2123	\$152.32	\$93.71	\$93.64
34 Account: 2124	\$502.68	\$502.03	\$501.63
35 Account: 6532	\$156.72	\$156.39	\$156.19
36 Account: 6534	\$569.70	\$568.97	\$568.52
37 Account: 6535	\$603.45	\$602.56	\$602.01
38 Account: 6611	\$313.81	\$313.39	\$313.13
39 Account: 6612	\$173.06	\$172.82	\$172.67
40 Account: 6613	\$57.22	\$57.12	\$57.06
41 Account: 6623	\$2,168.64	\$2,165.81	\$2,164.06
42 Account: 6711	\$140.75	\$140.57	\$140.46
43 Account: 6712	\$26.81	\$26.77	\$26.75
44 Account: 6721	\$670.23	\$669.37	\$668.85
45 Account: 6722	\$321.71	\$321.30	\$321.05
46 Account: 6723	\$375.33	\$374.85	\$374.55
47 Account: 6724	\$1,038.86	\$1,037.53	\$1,036.71
48 Account: 6725	\$87.13	\$87.02	\$86.95
49 Account: 6726	\$100.54	\$100.41	\$100.33
50 Account: 6728	\$717.15	\$716.23	\$715.66
51 ANNUAL COST PER UNIT	\$37,529.91	\$29,639.23	\$28,113.71
52 MONTHLY COST PER UNIT	\$3,127.49	\$2,469.94	\$2,342.81
53 MONTHLY RATE PER UNIT	\$3,958.47	\$3,069.57	\$2,880.16
54 UNIT OF MEASUREMENT			
	Per DS3	Per DS3	Per DS3
55			
56 RATIO: Rate / Unit Cost	1.27	1.24	1.23

## DS3 Service

*Cincinnati Bell Telephone Co.*1 Channel Termination  
2 Channel Mileage Terminations  
6.8 Channel Miles

	3rd Channel Termination 1 Year Contract Summary	Rate Element Name #1 Termination Function	Rate Element Name #2 Cross-Connection Function	Rate Element Name #3 Entrance Function
1	TOTAL INVESTMENT:	\$40,490.97	\$3,425.64	\$18,140.84
2	Account: 2111 - Land (0) 20jc	\$137.46	\$13.48	\$0.00
3	Account: 2121 - Buildings (40 Yrs) 10jc	\$5,546.16	\$543.88	\$0.00
4	Account: 2232.1 - Circuit Equip. (12) 357c	\$34,807.35	\$2,868.28	\$0.00
5	Account: 2411 - Pole (32) 1c	\$0.00	\$0.00	\$0.00
6	Account: 2421 Aer. Cable (25) 22c	\$0.00	\$0.00	\$0.00
7	Account: 2421 Aer. Fiber (25) 822c	\$0.00	\$0.00	\$0.00
8	Account: 2422 UG Cable (24) 5c	\$0.00	\$0.00	\$0.00
9	Account: 2422 UG Fiber (30) 85c	\$0.00	\$0.00	\$11,309.76
10	Account: 2423 Bur. Cable (31) 45c	\$0.00	\$0.00	\$0.00
11	Account: 2426 Intra. Cable (20) 12c	\$0.00	\$0.00	\$0.00
12	Account: 2426 Intra. Fiber (20) 812c	\$0.00	\$0.00	\$0.00
13	Account: 2441 - Conduit (55) 4c	\$0.00	\$0.00	\$6,831.08
14	DEPRECIATION EXPENSE	\$13,567.46	\$1,639.22	\$945.41
15	COST OF MONEY (\$)	\$3,305.23	\$268.99	\$1,790.80
16				
17	FEDERAL INCOME TAX	\$1,242.77	\$101.85	\$663.53
18	STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19	OTHER TAX	\$1,138.07	\$94.76	\$560.55
20	Property Tax	\$1,138.07	\$94.76	\$560.55
21				
22				
23				
24				
25				
26	MAINTENANCE EXPENSE	\$2,143.46	\$184.96	\$563.22
27	ADMIN and OTHER EXPENSE	\$6,135.71	\$517.21	\$2,666.70
28	Account: 1220.1	\$80.57	\$6.03	\$18.83
29	Account: 2112	\$205.76	\$15.95	\$86.60
30	Account: 2115	\$8.78	\$0.86	\$3.77
31	Account: 2116	\$74.18	\$7.76	\$32.00
32	Account: 2122	\$161.01	\$12.50	\$67.77
33	Account: 2123	\$103.56	\$22.41	\$26.36
34	Account: 2124	\$327.86	\$33.62	\$141.19
35	Account: 6532	\$146.80	\$9.91	\$0.00
36	Account: 6534	\$382.96	\$26.72	\$160.02
37	Account: 6535	\$418.48	\$30.60	\$154.37
38	Account: 6611	\$200.87	\$20.69	\$92.25
39	Account: 6612	\$109.57	\$10.78	\$52.71
40	Account: 6613	\$38.65	\$12.93	\$5.65
41	Account: 6623	\$1,475.84	\$71.55	\$621.26
42	Account: 6711	\$92.59	\$8.62	\$39.53
43	Account: 6712	\$11.52	\$7.76	\$7.53
44	Account: 6721	\$445.77	\$36.20	\$188.26
45	Account: 6722	\$212.38	\$18.96	\$90.36
46	Account: 6723	\$253.10	\$16.81	\$105.43
47	Account: 6724	\$672.06	\$75.00	\$291.80
48	Account: 6725	\$57.05	\$5.60	\$24.47
49	Account: 6726	\$67.12	\$5.17	\$28.24
50	Account: 6728	\$454.51	\$61.20	\$201.44
51	ANNUAL COST PER UNIT	\$27,532.71	\$2,806.98	\$7,190.21
52	MONTHLY COST PER UNIT	\$2,294.39	\$233.92	\$599.18
53	MONTHLY RATE PER UNIT	\$2,916.26	\$300.40	\$741.81
54	UNIT OF MEASUREMENT			
		Per DS3	Per DS3	Per DS3
55				
56	RATIO: Rate / Unit Cost	1.27	1.28	1.24

## DS3 Service

*Cincinnati Bell Telephone Co.*1 Channel Termination  
2 Channel Mileage Terminations  
6.8 Channel Miles

	3rd Channel Termination 3 Year Contract Summary	Rate Element Name #1 Termination Function	Rate Element Name #2 Cross-Connection Function	Rate Element Name #3 Entrance Function
1	TOTAL INVESTMENT:	\$40,490.97	\$3,425.64	\$18,140.84
2	Account: 2111 - Land (0) 20jc	\$137.46	\$13.48	\$0.00
3	Account: 2121 - Buildings (40 Yrs) 10jc	\$5,546.16	\$543.88	\$0.00
4	Account: 2232.1 - Circuit Equip. (12) 357c	\$34,807.35	\$2,868.28	\$0.00
5	Account: 2411 - Pole (32) 1c	\$0.00	\$0.00	\$0.00
6	Account: 2421 Aer. Cable (25) 22c	\$0.00	\$0.00	\$0.00
7	Account: 2421 Aer. Fiber (25) 822c	\$0.00	\$0.00	\$0.00
8	Account: 2422 UG Cable (24) 5c	\$0.00	\$0.00	\$0.00
9	Account: 2422 UG Fiber (30) 85c	\$0.00	\$0.00	\$11,309.76
10	Account: 2423 Bur. Cable (31) 45c	\$0.00	\$0.00	\$0.00
11	Account: 2426 Intra. Cable (20) 12c	\$0.00	\$0.00	\$0.00
12	Account: 2426 Intra. Fiber (20) 812c	\$0.00	\$0.00	\$0.00
13	Account: 2441 - Conduit (55) 4c	\$0.00	\$0.00	\$6,831.08
14	DEPRECIATION EXPENSE	\$6,589.30	\$673.61	\$945.41
15	COST OF MONEY (\$)	\$3,325.83	\$158.73	\$1,790.80
16				
17	FEDERAL INCOME TAX	\$1,241.84	\$59.13	\$663.53
18	STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19	OTHER TAX	\$1,181.50	\$51.33	\$560.55
20	Property Tax	\$1,181.50	\$51.33	\$560.55
21				
22				
23				
24				
25				
26	MAINTENANCE EXPENSE	\$2,184.91	\$190.70	\$563.22
27	ADMIN and OTHER EXPENSE	\$6,258.01	\$534.13	\$2,666.70
28	Account: 1220.1	\$80.19	\$6.23	\$18.83
29	Account: 2112	\$204.84	\$16.47	\$86.60
30	Account: 2115	\$8.73	\$0.89	\$3.77
31	Account: 2116	\$73.78	\$8.01	\$32.00
32	Account: 2122	\$160.29	\$12.91	\$67.77
33	Account: 2123	\$44.21	\$23.15	\$26.36
34	Account: 2124	\$326.12	\$34.72	\$141.19
35	Account: 6532	\$146.15	\$10.24	\$0.00
36	Account: 6534	\$381.35	\$27.60	\$160.02
37	Account: 6535	\$416.58	\$31.60	\$154.37
38	Account: 6611	\$199.77	\$21.37	\$92.25
39	Account: 6612	\$108.98	\$11.13	\$52.71
40	Account: 6613	\$38.12	\$13.35	\$5.65
41	Account: 6623	\$1,470.66	\$73.89	\$621.26
42	Account: 6711	\$92.13	\$8.90	\$39.53
43	Account: 6712	\$11.23	\$8.01	\$7.53
44	Account: 6721	\$443.73	\$37.39	\$188.26
45	Account: 6722	\$211.35	\$19.58	\$90.36
46	Account: 6723	\$252.06	\$17.36	\$105.43
47	Account: 6724	\$668.28	\$77.45	\$291.80
48	Account: 6725	\$56.76	\$5.79	\$24.47
49	Account: 6726	\$66.83	\$5.34	\$28.24
50	Account: 6728	\$451.59	\$63.21	\$201.44
51	ANNUAL COST PER UNIT	\$20,781.39	\$1,667.63	\$7,190.21
52	MONTHLY COST PER UNIT	\$1,731.78	\$138.97	\$599.18
53	MONTHLY RATE PER UNIT	\$2,154.47	\$173.29	\$741.81
54	UNIT OF MEASUREMENT			
55		Per DS3	Per DS3	Per DS3
56	RATIO: Rate / Unit Cost	1.24	1.25	1.24

## DS3 Service

*Cincinnati Bell Telephone Co.*1 Channel Termination  
2 Channel Mileage Terminations  
6.8 Channel Miles

	3rd Channel Termination 5 Year Contract Summary	Rate Element Name #1 Termination Function	Rate Element Name #2 Cross-Connection Function	Rate Element Name #3 Entrance Function
1	TOTAL INVESTMENT:	\$40,490.97	\$3,425.64	\$18,140.84
2	Account: 2111 - Land (0) 20jc	\$137.46	\$13.48	\$0.00
3	Account: 2121 - Buildings (40 Yrs) 10jc	\$5,546.16	\$543.88	\$0.00
4	Account: 2232.1 - Circuit Equip. (12) 357c	\$34,807.35	\$2,868.28	\$0.00
5	Account: 2411 - Pole (32) 1c	\$0.00	\$0.00	\$0.00
6	Account: 2421 Aer. Cable (25) 22c	\$0.00	\$0.00	\$0.00
7	Account: 2421 Aer. Fiber (25) 822c	\$0.00	\$0.00	\$0.00
8	Account: 2422 UG Cable (24) 5c	\$0.00	\$0.00	\$0.00
9	Account: 2422 UG Fiber (30) 85c	\$0.00	\$0.00	\$11,309.76
10	Account: 2423 Bur. Cable (31) 45c	\$0.00	\$0.00	\$0.00
11	Account: 2426 Intra. Cable (20) 12c	\$0.00	\$0.00	\$0.00
12	Account: 2426 Intra. Fiber (20) 812c	\$0.00	\$0.00	\$0.00
13	Account: 2441 - Conduit (55) 4c	\$0.00	\$0.00	\$6,831.08
14	DEPRECIATION EXPENSE	\$5,193.25	\$480.43	\$945.41
15	COST OF MONEY (\$)	\$3,186.05	\$252.50	\$1,790.80
16				
17	FEDERAL INCOME TAX	\$1,187.84	\$94.25	\$663.53
18	STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$0.00
19	OTHER TAX	\$1,138.07	\$94.76	\$560.55
20	Property Tax	\$1,138.07	\$94.76	\$560.55
21				
22				
23				
24				
25				
26	MAINTENANCE EXPENSE	\$2,211.86	\$194.42	\$563.22
27	ADMIN and OTHER EXPENSE	\$6,344.03	\$546.03	\$2,666.70
28	Account: 1220.1	\$79.94	\$6.37	\$18.83
29	Account: 2112	\$204.23	\$16.84	\$86.60
30	Account: 2115	\$8.70	\$0.91	\$3.77
31	Account: 2116	\$73.51	\$8.19	\$32.00
32	Account: 2122	\$159.82	\$13.20	\$67.77
33	Account: 2123	\$43.62	\$23.66	\$26.36
34	Account: 2124	\$324.95	\$35.49	\$141.19
35	Account: 6532	\$145.72	\$10.47	\$0.00
36	Account: 6534	\$380.29	\$28.21	\$160.02
37	Account: 6535	\$415.33	\$32.31	\$154.37
38	Account: 6611	\$199.04	\$21.84	\$92.25
39	Account: 6612	\$108.58	\$11.38	\$52.71
40	Account: 6613	\$37.76	\$13.65	\$5.65
41	Account: 6623	\$1,467.27	\$75.53	\$621.26
42	Account: 6711	\$91.82	\$9.10	\$39.53
43	Account: 6712	\$11.03	\$8.19	\$7.53
44	Account: 6721	\$442.36	\$38.22	\$188.26
45	Account: 6722	\$210.66	\$20.02	\$90.36
46	Account: 6723	\$251.38	\$17.75	\$105.43
47	Account: 6724	\$665.73	\$79.17	\$291.80
48	Account: 6725	\$56.56	\$5.92	\$24.47
49	Account: 6726	\$66.63	\$5.46	\$28.24
50	Account: 6728	\$449.61	\$64.61	\$201.44
51	ANNUAL COST PER UNIT	\$19,261.10	\$1,662.40	\$7,190.21
52	MONTHLY COST PER UNIT	\$1,605.09	\$138.53	\$599.18
53	MONTHLY RATE PER UNIT	\$1,969.47	\$168.88	\$741.81
54	UNIT OF MEASUREMENT	Per DS3	Per DS3	Per DS3
55				
56	RATIO: Rate / Unit Cost	1.23	1.22	1.24

# **Annual Charge Factors**

## ANNUAL CHARGE PERCENTAGES

INTERSTATE - TOTAL COMPANY  
For use in forward looking studies  
(Based on 1991 investment & expense data)  
October, 1992

Acct.	Class of Plant	Code	Svc. Life	Book Dep'n. (A)	Post Tax Income (B)	Income Tax (C)	Total Capital Costs D=(A+B+C)	Mtce. (E)	Property Tax (F)	Fully Assigned Admin. Expense (G)	General Services Expense (H)	Total Operating Expenses J=(E+F+G+H)	Total Annual Costs K=(D+J)
2111	Land	20JC	-	0.00	10.65	3.95	14.60	0.00	1.10	11.69	1.34	14.13	28.73
Vehicles & Other Work Equipment													
2112	Motor Vehicles - Passenger	641JC	7.1	15.21	8.29	3.07	26.57	0.44	3.09	0.00	1.34	4.87	31.44
2112	Motor Vehicles - Small	641JC	8	12.84	8.42	3.12	24.38	0.44	3.09	0.00	1.34	4.87	29.25
2112	Motor Vehicles - Large	641JC	10	9.90	8.58	3.18	21.66	0.44	3.09	0.00	1.34	4.87	26.53
2115	Garage Work Equip	642JC	15	8.84	8.67	3.21	20.72	0.44	3.09	0.00	1.34	4.87	25.59
2116	Other Work Equip	643,645&646JC	16.5	8.99	8.66	3.21	20.86	0.44	3.09	0.00	1.34	4.87	25.73
2121	Buildings-Large With & Without Elevators	10JC	40	4.06	10.01	3.73	17.80	9.59	1.10	11.69	1.34	23.72	41.52
2121	Buildings-Small; Garages	10JC	20	8.29	9.88	3.70	21.87	9.59	1.10	11.69	1.34	23.72	45.59
Furniture													
2122.1	Furniture & Other	221JC	17	9.64	9.00	3.33	21.97	0.44	3.09	0.00	1.34	4.87	26.84
Office Equipment													
2123.1	Office Support Equip	231JC	12	18.34	8.60	3.19	30.13	0.44	3.09	0.00	1.34	4.87	35.00
2123.2	Company Communication Equip	232JC	6.5	15.08	8.29	3.07	26.44	0.44	3.09	0.00	1.34	4.87	31.31
2124	General Purpose Computers	240JC	7	15.38	8.21	3.04	26.63	0.44	3.09	0.00	1.34	4.87	31.50
Central Office Equipment													
2211	Analog Electronics	77C	11	12.62	8.49	3.20	24.31	7.50	3.09	14.16	1.34	26.09	50.40
2212	Digital Electronics	377C	15.5	9.25	8.69	3.23	21.17	8.28	3.09	14.16	1.34	26.87	48.04
2220	Operator Systems	117C	15.5	9.25	8.69	3.22	21.16	5.70	3.09	14.16	1.34	24.29	45.45
2231.2	Radio - Microwave, Non-Cell	67C&167C	13	10.79	8.19	3.03	22.01	20.45	3.09	14.16	1.34	39.04	61.05
2232.1	DDS Circuit Equipment	157C,257C&357C	12	11.76	8.49	3.16	23.41	4.63	3.09	14.16	1.34	23.22	46.63
2232.2	Analog - Other	57C	11	14.27	8.32	3.11	25.70	16.90	3.09	14.16	1.34	35.49	61.19
2351	Public Telephone Equip	189C 288C&988C	8	12.38	9.04	3.35	24.77	28.52	3.09	35.60	1.34	68.55	93.32
2362	Other Terminal Equip	858C	5.8	17.93	8.96	3.32	30.21	6.47	3.09	24.33	1.34	35.23	65.44
2411	Pole Lines	1C	32	11.32	9.50	3.52	24.34	4.86	3.09	13.36	1.34	22.65	46.99

INTERSTATE - TOTAL COMPANY  
For use in forward looking studies  
(Based on 1991 investment & expense data)  
October, 1992

ANNUAL CHARGE PERCENTAGES

Acct.	Class of Plant	Code	Svc. Life	Book Dep'n. (A)	Post Tax Income (B)	Income Tax (C)	Total Capital Costs D=(A+B+C)	Mtce. (E)	Property Tax (F)	Fully Assigned Admin. Expense (G)	General Services Expense (H)	Total Operating Expenses J=(E+F+G+H)	Total Annual Costs K=(D+J)
<b>Aerial Cable</b>													
2421.11	Metallic	22C	25	8.91	9.63	3.57	22.11	12.01	3.09	13.36	1.34	29.80	51.91
2421.12	Fiber	822C	25	6.66	9.78	3.62	20.06	2.71	3.09	13.36	1.34	20.50	40.56
<b>Aerial Cable -- w/ Mtce Composite</b>													
2421.11	Metallic	22C	25	8.91	9.63	3.57	22.11	11.73	3.09	13.36	1.34	29.52	51.63
2421.12	Fiber	822C	25	6.66	9.78	3.62	20.06	11.73	3.09	13.36	1.34	29.52	49.58
<b>Underground Cable</b>													
2422.11	Metallic	5C	24	10.80	9.53	3.53	23.86	5.07	3.09	13.36	1.34	22.86	46.72
2422.12	Fiber	85C	30	6.97	9.77	3.62	20.36	2.57	3.09	13.36	1.34	20.36	40.72
<b>Underground Cable -- w/ Mtce Composite</b>													
2422.11	Metallic	5C	24	10.80	9.53	3.53	23.86	5.66	3.09	13.36	1.34	23.45	47.31
2422.12	Fiber	85C	30	6.97	9.77	3.62	20.36	5.66	3.09	13.36	1.34	23.45	43.81
<b>Buried Cable</b>													
2423.11	Metallic	45C	31	4.63	9.89	3.66	18.18	8.69	3.09	13.36	1.34	26.48	44.66
2423.12	Fiber	845C	25	6.03	9.79	3.63	19.45	2.59	3.09	13.36	1.34	20.38	39.83
<b>Buried Cable -- w/ Mtce Composite</b>													
2423.11	Metallic	45C	31	4.63	9.89	3.66	18.18	8.67	3.09	13.36	1.34	26.46	44.64
2423.12	Fiber	845C	25	6.03	9.79	3.63	19.45	8.67	3.09	13.36	1.34	26.46	45.91
<b>Intrabuilding Network Cable</b>													
2426.1	Metallic	12C	20	15.21	9.30	3.44	27.95	9.99	3.09	13.36	1.34	27.78	55.73
2426.2	Fiber	812C	20	11.31	9.53	3.53	24.37	7.07	3.09	13.36	1.34	24.86	49.23
<b>Intrabldg Network Cable -- w/ Mtce Composite</b>													
2426.1	Metallic	12C	20	15.21	9.30	3.44	27.95	9.84	3.09	13.36	1.34	27.63	55.58
2426.2	Fiber	812C	20	11.31	9.53	3.53	24.37	9.84	3.09	13.36	1.34	27.63	52.00
2431	Aerial Wire	3C	16.4	8.95	9.82	3.64	22.41	6.63	3.09	13.36	1.34	24.42	46.83
2441	Conduit Systems	4C	55	2.30	10.04	3.72	16.06	3.99	3.09	13.36	1.34	21.78	37.84

# Capital costs for all accounts based on 11.25% cost of money.



## FULLY ASSIGNED

INTERSTATE  
1 YEAR ANNUAL CHARGE FACTOR

ACCT. CLASS OF PLANT	CODE	SVC. LIFE	BOOK DEP'N (A)	POST TAX INCOME (B)	INCOME TAX (C)	TOTAL CAPITAL COSTS D=A+B+C	NTCE. (E)	PROPERTY TAX (F)	ADMIN. EXPENSE (G)	GENERAL SERVICES EXPENSE (H)	TOTAL OPERATING EXPENSES I=E+F+G+H	TOTAL ANNUAL COSTS J=D+I
OTHER CIRCUIT EQPT.	357C	12	101.00	6.37	2.49	109.86	4.63	3.09	14.16	1.34	23.22	133.08
UNDERGROUND CABLE	5C	26	140.85	5.52	2.09	148.46	5.07	3.09	13.36	1.34	22.86	171.32
UNDERGROUND CABLE	85C	30	110.00	6.60	2.46	119.06	2.57	3.09	13.36	1.34	20.36	139.42
AERIAL CABLE	22C	25	147.23	5.29	2.04	154.56	12.01	3.09	13.36	1.34	29.80	184.36
NETWORK CABLE	812C	20	110.00	6.60	2.45	119.05	7.07	3.09	13.36	1.34	24.86	143.91
AERIAL CABLE	822C	25	110.00	6.60	2.47	119.07	2.71	3.09	13.36	1.34	20.50	139.57
BURIED CABLE	45C	31	110.00	6.60	2.45	119.05	8.69	3.09	13.36	1.34	26.48	145.53
BURIED CABLE	845C	25	110.00	6.60	2.45	119.05	2.59	3.09	13.36	1.34	20.38	139.43
CONDUIT	4C	55	115.00	6.43	2.39	123.82	3.99	3.09	13.36	1.34	21.78	145.60
POLES	1C	30	176.69	4.26	1.59	182.54	4.86	3.09	13.36	1.34	22.65	205.19
INTRA NETWORK CABLE	12C	20	148.02	5.27	1.95	155.24	9.99	3.09	13.36	1.34	27.78	183.02